2. U.O. No. 33 C-S-A. dated the 11th June 1952, from the Controller, State Accounts Department, Bangalore, suggesting that the Service Departments of Government may send to the concerned Local Audit Circle a quarterly list of outstanding items in Form 6A for verification of the adjustments during local audit.

ORDER NO. FL. (B). 3596-675—C.R. 17-52-2, DATED BANGALORE, THE 17TH JULY 1952.

The proposal of the Controller, State Accounts Department, Bangalore, is approved. The list of outstanding items may be sent to the Controller who will arrange for the recovery of dues in cases of delayed payments.

The Service Departments will take prompt action to send bills for supplies and services rendered to Local Bodies to the concerned Local Bodies well in time, under intimation to the Controller, State Accounts Department.

The Local Bodies also shall take prompt action for the adjustment of all dues by them to the supplying Service Departments.

Necessary amendments to the Mysore Civil Account Code, Volume I, will issue separately.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Prescribes the procedure for deductions of income-tax at source for Rent-Free Residences occupied by Government servants.

NO. FL. (B) 3870-90—T.S. 2-52-1, DATED BANGALORE, THE 23RD JULY 1952.

OFFICIAL MEMORANDUM.

The Government of India have decided that the disbursing officers should take into account the value of rent-free accommodation occupied by persons for the purpose of computation of income-tax to be deducted at source at the time of payment of salary and that the value of such residences (excluding value of rent-free furniture, water, electric power and other services) should not ordinarily be taken at more than 10 per cent of the salary of the officer.

2. To enable the disbursing officers (Accountant-General, Mysore, Bangalore, in the case of Gazetted Officers paid at Bangalore, Treasury Officers in the case of Gazetted Officers paid elsewhere and Heads of Offices in the case of Non-Gazetted Government servants) to comply with this requirements, all Executive Engineers and other officers in charge of Government buildings and buildings leased by Government should furnish to the disbursing officers by the *15th of April of each year* an exhaustive list of the posts existing on 1st April each year, the incumbents of which are entitled to rent-free residences, the rental value in each case and the other particulars necessary for assessment of income-tax on the rental value of the rent-free accommodation provided. Subsequent charges, if any, in the assessment of rental value or in the list of posts to which the concession of rent-free residence is attached should also be communicated to the disbursing officers under intiination to the Accountant-General. In respect of the Non-Gazetted Government servants the Accountant-General should also be kept informed of all cases of grants of rent-free residences.

3. The particulars for the year 1952-53 should be furnished by the 1st August 1952.

M. SHAMANNA,
Secretary to Government,
Finance Department.